IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

RP.No. 271 of 2007(C)

AGAINST THE ORDER IN WPC.1282/2007 Dated 15/01/2007

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PETITIONER/PETITIONER

R.BIJU PADMANABHAN, S/O.RAMACHANDRAN,
AGED 43 YEARS, FLAT NO.8A-2, TOUCHSTONE MANNOR,
VANCHIYOOR, THIRUVANANTHAPURAM-35.

BY ADV. SRI.C.S.MANU

RESPONDENTS: RESPONDENTS

1. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO THE GOVERNMENT OF KERALA, DEPARTMENT OF TAXES, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. DISTRICT COLLECTOR, THIRUVANANTHAPURAM.

3. DEPUTY TAHSILDAR, THIRUVANANTHAPURAM.

4. ADDITIONAL SALES TAX OFFICER - II, SALES TAX OFFICE, 3RD CIRCLE, THIRUVANANTHAPURAM.

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 15/06/2007,THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

P.R. RAMAN J.

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R.P. NO. 271/2007 IN W.P.(C) 1282/2007

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DATED THIS, THE 15TH DAY OF JUNE, 2007.

O R D E R

Petitioner seeks review of the interim order passed in W.P.(C) 1282/2007 dated 15th January, 2007, by which petitioner was directed to pay an amount of Rs. 5 lakhs as a condition for stay of his arrest pursuant to Ext.P7. At the time of passing the order, there was no challenge to Section 26(c) of the Kerala General Sales Tax Act which fastens a liability on the Director of a private limited company, if the sales tax amount due from the company could not be recovered by proceeding against its assets.

2. Subsequently, petitioner challenged the said order before a Division Bench in W.A. 128/2007 which was disposed of by judgment dated 28th January, 2007. The contention of the petitioner in the writ appeal was that the writ petition was subsequently amended inter alia challenging the validity of Section 26(c) of the Kerala General Sales Tax Act and in similar cases absolute stay have been ordered. But the Division Bench relegated the petitioner to seek his remedies by way of filing a review petition. Hence this review petition.

3. Heard both sides. It is admitted that subsequent to the interim order passed by this Court, petitioner preferred I.A.1071/2007 seeking amendment of the writ petition, which was eventually allowed.

Taking note of the subsequent events, the interim order is reviewed and the order against the petitioner (Ext.P7) is stayed until further orders.

P.R. RAMAN,
(JUDGE)

knc/-